



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: CHILTON MUNICIPAL WATER UTILITY

Principal Office: 42 SCHOOL ST.  
CHILTON, WI 53014

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I HELEN SCHMIDLKOFER of  
(Person responsible for accounts)

\_\_\_\_\_, Chilton Municipal Water Utility, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)	02/02/2001 (Date)
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CLERK/TREASURER \_\_\_\_\_  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** CHILTON MUNICIPAL WATER UTILITY**Utility Address:** 42 SCHOOL ST.  
CHILTON, WI 53014**When was utility organized?** 1/1/1919**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** HELEN SCHMIDLKOFER**Title:** CITY CLERK/TREASURER**Office Address:**42 SCHOOL ST.  
CHILTON, WI 53014**Telephone:** (920) 849 - 2451**Fax Number:** (920) 849 - 2025**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** PAUL G. DENIS**Title:** SHAREHOLDER**Office Address:** SCHENCK & ASSOCIATES SC2200 RIVERSIDE DRIVE  
P.O. BOX 23819  
GREEN BAY, WI 54305-3819**Telephone:** (920) 455 - 4117**Fax Number:** (920) 436 - 7808**E-mail Address:** denisp@schenckcpa.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** NONE**Title:** SAME AS PREPARER**Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:** 1/31/2001**Period covered by most recent audit:** CALENDAR 2000

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**Names and titles of utility management including manager or superintendent:**

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**Name:** TODD SCHWARZ**Title:** DPW DIRECTOR**Office Address:**42 SCHOOL ST.  
CHILTON, WI 53014**Telephone:** (920) 849 - 2451**Fax Number:****E-mail Address:**

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**Name of utility commission/committee:** City Council

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**Names of members of utility commission/committee:**

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CITY COUNCIL

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:** NONE

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	530,423	521,457	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	358,311	332,747	<b>2</b>
Depreciation Expense (403)	89,088	86,619	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	70,006	69,439	<b>5</b>
<b>Total Operating Expenses</b>	<b>517,405</b>	<b>488,805</b>	
<b>Net Operating Income</b>	<b>13,018</b>	<b>32,652</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>13,018</b>	<b>32,652</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	(33)	(16)	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	956	1,414	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>923</b>	<b>1,398</b>	
<b>Total Income</b>	<b>13,941</b>	<b>34,050</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>13,941</b>	<b>34,050</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	2,891	6,250	<b>14</b>
Amortization of Debt Discount and Expense (428)	2,361	2,164	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>19</b>
<b>Total Interest Charges</b>	<b>5,252</b>	<b>8,414</b>	
<b>Net Income</b>	<b>8,689</b>	<b>25,636</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	957,242	850,748	<b>20</b>
Balance Transferred from Income (433)	8,689	25,636	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	(224,445)	(80,858)	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,190,376</b>	<b>957,242</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE	0	1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE	0	2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE	0	3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE	0	4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
SPECIAL ASSESSMENTS AND BANK DEPOSITORY ACCOUNTS	956	5
<b>Total (Acct. 419):</b>	<b>956</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE	0	6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE	0	7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE	0	8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE	0	9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE	0	10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
REDUCTION OF AMOUNT IN SPECIAL FUNDS	(224,445)	12
<b>Total (Acct. 436)--Debit:</b>	<b>(224,445)</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE	0	13
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	33				<b>33</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>33</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>33</b>	
<b>Net income (or loss)</b>	<b>(33)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(33)</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	530,423	0	0	0	<b>530,423</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>530,423</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>530,423</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	130,375		<b>130,375</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts			<b>0</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>130,375</b>	<b>0</b>	<b>130,375</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	4,341,741	4,186,745	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,381,608	1,311,030	<b>2</b>
<b>Net Utility Plant</b>	<b>2,960,133</b>	<b>2,875,715</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	10,803	19,630	<b>6</b>
Special Funds (125)	134,214	358,659	<b>7</b>
<b>Total Other Property and Investments</b>	<b>145,017</b>	<b>378,289</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	273,858	94,324	<b>8</b>
Temporary Cash Investments (132)	0	0	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	98,287	103,877	<b>11</b>
Other Accounts Receivable (143)	286	4,111	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	36,839	37,983	<b>14</b>
Materials and Supplies (150)	25,038	18,392	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)	0	0	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>434,308</b>	<b>258,687</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	2,361	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>0</b>	<b>2,361</b>	
<b>Total Assets and Other Debits</b>	<b>3,539,458</b>	<b>3,515,052</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	747,211	645,320	<b>21</b>
Appropriated Earned Surplus (215)	134,214	358,659	<b>22</b>
Unappropriated Earned Surplus (216)	1,190,376	957,242	<b>23</b>
<b>Total Proprietary Capital</b>	<b>2,071,801</b>	<b>1,961,221</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	60,000	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>0</b>	<b>60,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	5,831	10,475	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)	0	0	<b>30</b>
Taxes Accrued (236)	60,216	60,216	<b>31</b>
Interest Accrued (237)	0	859	<b>32</b>
Other Current and Accrued Liabilities (238)	0		<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>66,047</b>	<b>71,550</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	3,275	2,968	<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>3,275</b>	<b>2,968</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	<b>37</b>
Injuries and Damages Reserve (262)	0	0	<b>38</b>
Pensions and Benefits Reserve (263)	0	0	<b>39</b>
Miscellaneous Operating Reserves (265)	0	0	<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,398,335	1,419,313	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>3,539,458</b>	<b>3,515,052</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	4,300,023	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)	41,718				<b>7</b>
Utility Plant Acquisition Adjustments (108)					<b>8</b>
Other Utility Plant Adjustments (109)					<b>9</b>
<b>Total Utility Plant</b>	<b>4,341,741</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,381,608	0	0	0	<b>10</b>
<b>Total Accumulated Provision</b>	<b>1,381,608</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>2,960,133</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	1,311,030				<b>1,311,030</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	89,088				<b>89,088</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	2,110				<b>2,110</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	3,346				<b>3,346</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>94,544</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>94,544</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	23,966				<b>23,966</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>23,966</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,966</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,381,608</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,381,608</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.17%					<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
None	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	25,038	18,392	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>25,038</b>	<b>18,392</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1978 REVENUE BONDS	2,361	428	0	1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	2
<b>Total</b>			<u>0</u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	645,320	1
<b>Changes during year (explain):</b>		
POSTING ERROR-SEE ACCOUNT271	27,000	2
MAIN ADDITIONS FINANCED BY TID #2	74,891	3
<b>Balance end of year</b>	<b>747,211</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1978 Revenue Bonds	10/01/1978	10/01/2000	6.25%	0	1
<b>Total Bonds (Account 221):</b>				<b>0</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	60,216	1
<b>Accruals:</b>		
Charged water department expense	70,006	2
Charged electric department expense		3
Charged sewer department expense	899	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>70,905</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	60,216	6
Social Security taxes	9,974	7
PSC Remainder Assessment	715	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>70,905</b>	
<b>Balance end of year</b>	<b>60,216</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1978 REVENUE BONDS	859	2,891	3,750	0	1
<b>Subtotal</b>	<b>859</b>	<b>2,891</b>	<b>3,750</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
None	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>859</b>	<b>2,891</b>	<b>3,750</b>	<b>0</b>	



**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,419,313	0	0	0	0	<b>1,419,313</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	2,785					<b>2,785</b>	<b>2</b>
For Mains	2,989					<b>2,989</b>	<b>3</b>
<b>Other (specify):</b>							
OUTSIDE METER REGISTERS	248					<b>248</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
POSTING ERROR-SEE ACCT. 200	27,000					<b>27,000</b>	<b>5</b>
<b>Balance End of Year</b>	<b>1,398,335</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,398,335</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	466,769					<b>466,769</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS	10,803	2
<b>Total (Acct. 124):</b>	<b>10,803</b>	
<b>Special Funds (125):</b>		
PLANT REPLACEMENT	134,214	3
<b>Total (Acct. 125):</b>	<b>134,214</b>	
<b>Notes Receivable (141):</b>		
NONE	0	4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	98,287	5
Electric	0	6
Sewer (Regulated)	0	7
<b>Other (specify):</b>		
NONE	0	8
<b>Total (Acct. 142):</b>	<b>98,287</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	0	9
Merchandising, jobbing and contract work	0	10
<b>Other (specify):</b>		
MISCELLANEOUS	286	11
<b>Total (Acct. 143):</b>	<b>286</b>	
<b>Receivables from Municipality (145):</b>		
FOURTH QUARTER, 2000 CHARGES	34,297	12
2000 HYDRANT RENTAL	2,542	13
<b>Total (Acct. 145):</b>	<b>36,839</b>	
<b>Prepayments (165):</b>		
NONE	0	14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	15
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
NONE	0	16
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE	0	17
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
NONE	0	18
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	4,242,660	0	0	0	<b>4,242,660</b>	<b>1</b>
Materials and Supplies	21,715	0	0	0	<b>21,715</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	1,346,319	0	0	0	<b>1,346,319</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	1,408,824	0	0	0	<b>1,408,824</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,509,232</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,509,232</b>	
Net Operating Income	13,018	0	0	0	<b>13,018</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>0.86%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>0.86%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	696,265	1
Appropriated Earned Surplus	246,436	2
Unappropriated Earned Surplus	1,073,809	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>2,016,510</b>	
<b>Net Income</b>		
Net Income	8,689	5
<b>Percent Return on Proprietary Capital</b>	<b>0.43%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

August 29, 2001

Ms. Helen Schmidlkofer, City Clerk/Treasurer  
Chilton Municipal Water Utility  
42 School Street  
Chilton, WI 53014-1346

2000 Analytical Review DWCCA-1100-ELE

Dear Ms. Schmidlkofer:

The Public Service Commission has completed their analytical review of your 2000 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions, only the following comment.

In 2001, please reclassify the amount reported in Account 317, Other Water Source Plant, page W-8, to Account 316, Supply Mains.

You may consider your review closed. Thank you for your efforts in preparing your 2000 annual report. If you have any questions, please feel free to contact me at (608) 266-3768 or e-mail me at [engele@psc.state.wi.us](mailto:engele@psc.state.wi.us).

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	523,119	1
<b>Total Sales of Water</b>	<b>523,119</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	3,020	2
Miscellaneous Service Revenues (471)	680	3
Rents from Water Property (472)	797	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,807	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>7,304</b>	
<b>Total Operating Revenues</b>	<b>530,423</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	24,628	8
Pumping Expenses (620-625)	43,957	9
Water Treatment Expenses (630-635)	61,892	10
Transmission and Distribution Expenses (640-655)	128,152	11
Customer Accounts Expenses (901-904)	8,770	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	90,912	14
<b>Total Operation and Maintenance Expenses</b>	<b>358,311</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	89,088	15
Amortization Expense (404-407)	0	16
Taxes (408)	70,006	17
<b>Total Other Operating Expenses</b>	<b>159,094</b>	
<b>Total Operating Expenses</b>	<b>517,405</b>	
<b>NET OPERATING INCOME</b>	<b>13,018</b>	



**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	2	25	26	1
Commercial	12	65	141	2
Industrial	0	0	0	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>14</b>	<b>90</b>	<b>167</b>	
Metered Sales to General Customers (461)				
Residential	1,244	59,122	157,705	4
Commercial	181	27,584	60,319	5
Industrial	34	108,470	136,128	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,459</b>	<b>195,176</b>	<b>354,152</b>	
Private Fire Protection Service (462)	46		13,102	7
Public Fire Protection Service (463)	1		138,215	8
Other Sales to Public Authorities (464)	19	9,685	17,483	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,539</b>	<b>204,951</b>	<b>523,119</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	138,215	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>138,215</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	3,020	5
<b>Other (specify):</b>		
NONE	0	6
<b>Total Forfeited Discounts (470)</b>	<b>3,020</b>	
<b>Miscellaneous Service Revenues (471):</b>		
SUNDRY	680	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>680</b>	
<b>Rents from Water Property (472):</b>		
SUNDRY	797	8
<b>Total Rents from Water Property (472)</b>	<b>797</b>	
<b>Interdepartmental Rents (473):</b>		
NONE	0	9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	2,807	10
<b>Other (specify):</b>		
NONE	0	11
<b>Total Other Water Revenues (474)</b>	<b>2,807</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE	0	12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	16,906	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	588	3
Maintenance of Water Source Plant (605)	7,134	4
<b>Total Source of Supply Expenses</b>	<b>24,628</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)	9,054	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	25,535	7
Operation Supplies and Expenses (623)	2,654	8
Maintenance of Pumping Plant (625)	6,714	9
<b>Total Pumping Expenses</b>	<b>43,957</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	12,597	10
Chemicals (631)	32,170	11
Operation Supplies and Expenses (632)	8,297	12
Maintenance of Water Treatment Plant (635)	8,828	13
<b>Total Water Treatment Expenses</b>	<b>61,892</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	18,187	14
Operation Supplies and Expenses (641)	5,052	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,581	16
Maintenance of Mains (651)	62,094	17
Maintenance of Services (652)	20,948	18
Maintenance of Meters (653)	8,785	19
Maintenance of Hydrants (654)	11,157	20
Maintenance of Other Plant (655)	348	21
<b>Total Transmission and Distribution Expenses</b>	<b>128,152</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	1,665	22
Accounting and Collecting Labor (902)	6,120	23
Supplies and Expenses (903)	985	24
Uncollectible Accounts (904)	0	25
<b>Total Customer Accounts Expenses</b>	<b>8,770</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)	0	26
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	15,129	27
Office Supplies and Expenses (921)	5,051	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	17,940	30
Property Insurance (924)	3,043	31
Injuries and Damages (925)	0	32
Employee Pensions and Benefits (926)	44,992	33
Regulatory Commission Expenses (928)	41	34
Miscellaneous General Expenses (930)	1,735	35
Transportation Expenses (933)	2,981	36
Maintenance of General Plant (935)	0	37
<b>Total Administrative and General Expenses</b>	<b>90,912</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>358,311</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		60,216	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		899	<b>2</b>
<b>Net property tax equivalent</b>		<b>59,317</b>	
Social Security		9,974	<b>3</b>
PSC Remainder Assessment		715	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>70,006</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Calumet				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.234063				3
County tax rate	mills		6.369350				4
Local tax rate	mills		8.092940				5
School tax rate	mills		8.901469				6
Voc. school tax rate	mills		2.170540				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.768362</b>				10
Less: state credit	mills		1.526120				11
<b>Net tax rate</b>	mills		<b>24.242242</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>8.092940</b>				14
<b>Combined School Tax Rate</b>	mills		<b>11.072009</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>19.164949</b>				17
<b>Total Tax Rate</b>	mills		<b>25.768362</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.743740</b>				19
<b>Total tax net of state credit</b>	mills		<b>24.242242</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>18.029913</b>				21
Utility Plant, Jan. 1	\$	<b>4,185,297</b>	4,185,297				22
Materials & Supplies	\$	<b>18,392</b>	18,392				23
<b>Subtotal</b>	\$	<b>4,203,689</b>	<b>4,203,689</b>				24
Less: Plant Outside Limits	\$	<b>733,792</b>	733,792				25
<b>Taxable Assets</b>	\$	<b>3,469,897</b>	<b>3,469,897</b>				26
Assessment Ratio	dec.		0.851917				27
<b>Assessed Value</b>	\$	<b>2,956,064</b>	<b>2,956,064</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>18.029913</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>53,298</b>	<b>53,298</b>				30
Tax Equivalent per 1994 PSC Report	\$	60,216					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>60,216</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	33,722		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	121,152		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	283,872		11
<b>Total Source of Supply Plant</b>	<b>438,746</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	456		12
Structures and Improvements (321)	349,874		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	308,287		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>658,617</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	49,110		22
Water Treatment Equipment (332)	335,835		23
<b>Total Water Treatment Plant</b>	<b>384,945</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	5,815		25



**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			33,722	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			121,152	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			283,872	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>438,746</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			456	12
Structures and Improvements (321)			349,874	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			308,287	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>658,617</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			49,110	22
Water Treatment Equipment (332)			335,835	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>384,945</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			5,815	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	517,380		26
Transmission and Distribution Mains (343)	1,597,314	83,948	27
Fire Mains (344)	0		28
Services (345)	270,494	16,000	29
Meters (346)	100,747	9,988	30
Hydrants (348)	146,866	4,200	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>2,638,616</b>	<b>114,136</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	186	1,600	35
Computer Equipment (391.1)	4,917		36
Transportation Equipment (392)	37,831	22,956	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	17,529		39
Laboratory Equipment (395)	3,910		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>64,373</b>	<b>24,556</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,185,297</b>	<b>138,692</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>4,185,297</b>	<b>138,692</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			517,380	26
Transmission and Distribution Mains (343)	18,656		1,662,606	27
Fire Mains (344)			0	28
Services (345)	4,860		281,634	29
Meters (346)	450		110,285	30
Hydrants (348)			151,066	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>23,966</b>	<b>0</b>	<b>2,728,786</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			1,786	35
Computer Equipment (391.1)			4,917	36
Transportation Equipment (392)			60,787	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			17,529	39
Laboratory Equipment (395)			3,910	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>88,929</b>	
<b>Total utility plant in service directly assignable</b>	<b>23,966</b>	<b>0</b>	<b>4,300,023</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>23,966</b>	<b>0</b>	<b>4,300,023</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			24,821	24,821	1
February			20,172	20,172	2
March			21,149	21,149	3
April			19,585	19,585	4
May			22,050	22,050	5
June			21,030	21,030	6
July			23,992	23,992	7
August			24,362	24,362	8
September			20,965	20,965	9
October			20,025	20,025	10
November			19,468	19,468	11
December			19,020	19,020	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>256,639</b>	<b>256,639</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				1,191	13
Less: Other utility use				3,072	14
Other utility use explanation:					15
MAIN BREAKS					
Water pumped into distribution system				252,376	16
Less: Water sold				204,951	17
Losses and unaccounted for				47,425	18
Percent unaccounted for to the nearest whole percent (%)				19%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,030	21
Date of maximum: 6/27/2000					22
Cause of maximum:					23
FLUSHING MAINS					
Minimum gallons pumped by all methods in any one day during reporting year				405	24
Date of minimum: 11/25/2000					25
Total KWH used for pumping for the year				437,036	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
EAST MAIN ST.	Well #5	180	20	250,000	Yes	<b>1</b>
COUNTY TRUNK "Y"	Well #7	280	20	562,000	Yes	<b>2</b>
N4374 WEEKS ROAD	Well #9	263	18	290,000	Yes	<b>3</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	WELL #5	WELL #9	WELL#7	<b>1</b>
Location	EAST MAIN ST.	N4374 WEEKS ROAD	COUNTY TRUNK "Y"	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	R	R	R	<b>4</b>
Pump Manufacturer	LAYNE	AMERICAN TURBINE	BYRON JACKSON	<b>5</b>
Year Installed	1959	1993	1965	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	400	500	700	<b>8</b>
Pump Motor or Standby Engine Mfr	ALLIS	U.S. MOTOR	U.S. MOTOR	<b>9</b>
Year Installed	1959	1993	1964	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	25	40	50	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TANK #1	TANK #2	WELL #5	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	4
Year constructed	1969	1978	1960	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	7
				8
Elevation difference in feet (See Headnote 3.)	160	160	0	9
				10
Total capacity in gallons	200,000	300,000	100,000	11
				12
<b>WATER TREATMENT PLANT</b>				13
Disinfection, type of equipment (gas, liquid, powder, other)			GAS	14
				15
Points of application (wellhouse, central facilities, booster station, other)			WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)			NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			0.5500	20
				21
Is a corrosion control chemical used (yes, no)?			N	22
				23
Is water fluoridated (yes, no)?			Y	24
				25



**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	WELL #8		<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
			<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		<b>4</b>
			<b>5</b>
Year constructed	1979		<b>6</b>
			<b>7</b>
Primary material (earthen, steel, concrete, other)	CONCRETE		<b>8</b>
			<b>9</b>
Elevation difference in feet (See Headnote 3.)	0		<b>10</b>
Total capacity in gallons	500,000		<b>11</b>
			<b>12</b>
<b>WATER TREATMENT PLANT</b>			<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		<b>14</b>
			<b>15</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		<b>16</b>
			<b>17</b>
Filters, type (gravity, pressure, other, none)	NONE		<b>18</b>
			<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.5000		<b>20</b>
			<b>21</b>
Is a corrosion control chemical used (yes, no)?	N		<b>22</b>
			<b>23</b>
Is water fluoridated (yes, no)?	Y		<b>24</b>
			<b>25</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	800	0	0	0	800
M	D	4.000	6,965	0	1,253	0	5,712
A	D	6.000	1,050	0	0	0	1,050
M	D	6.000	51,180	0	443	0	50,737
P	D	6.000	763	113	0	0	876
M	D	8.000	17,974	0	0	0	17,974
P	D	8.000	26,781	1,696	0	0	28,477
M	D	10.000	7,130	0	0	0	7,130
P	D	10.000	715	0	0	0	715
M	D	12.000	1,825	0	0	0	1,825
P	D	12.000	19,806	2,320	0	0	22,126
M	D	16.000	8,760	0	0	0	8,760
<b>Total Within Municipality</b>			<b>143,749</b>	<b>4,129</b>	<b>1,696</b>	<b>0</b>	<b>146,182</b>
<b>Total Utility</b>			<b>143,749</b>	<b>4,129</b>	<b>1,696</b>	<b>0</b>	<b>146,182</b>

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	410	0	24	0	386	18	1
L	0.750	3	0	0	0	3	0	2
M	0.750	532	0	3	0	529	15	3
L	1.000	3	0	0	0	3	1	4
P	1.000		1	0	0	1	0	5
M	1.000	473	29	0	0	502	65	6
M	1.250	5	0	0	0	5	1	7
M	1.500	6	0	0	0	6	2	8
P	1.500	2	0	0	0	2		9
P	2.000	5	0	0	0	5	0	10
M	2.000	17	0	0	0	17	3	11
L	2.000	1	0	0	0	1		12
M	4.000	18	0	0	0	18	1	13
P	4.000	1	0	0	0	1	1	14
M	6.000	8	0	0	0	8	1	15
P	6.000	2	2	0	0	4	2	16
M	8.000	6	0	0	0	6		17
P	8.000	12	0	0	0	12		18
<b>Total Utility</b>		<b>1,504</b>	<b>32</b>	<b>27</b>	<b>0</b>	<b>1,509</b>	<b>110</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	1,371	102	0	0	1,473	37	1
1.000	42	3	0	0	45	13	2
1.500	25	3	3	0	25	3	3
2.000	25	0	0	1	26	2	4
3.000	8	1	0	0	9	0	5
4.000	1	1	0	0	2	0	6
6.000	1	1	0	0	2	1	7
<b>Total:</b>	<b>1,473</b>	<b>111</b>	<b>3</b>	<b>1</b>	<b>1,582</b>	<b>56</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	1,243	117	14	5	0	94	1,473	1
1.000	1	19	7	3	0	15	45	2
1.500	0	18	0	3	0	4	25	3
2.000	0	20	0	2	0	4	26	4
3.000	0	1	2	4	0	2	9	5
4.000	0	0	1	0	0	1	2	6
6.000	0	0	1	0	0	1	2	7
<b>Total:</b>	<b>1,244</b>	<b>175</b>	<b>25</b>	<b>17</b>	<b>0</b>	<b>121</b>	<b>1,582</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	5				5	1
Within Municipality	213	6			219	2
<b>Total Fire Hydrants</b>	<b>218</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>224</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	216
Number of distribution system valves end of year:	499
Number of distribution valves operated during year:	389

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

Account #651- Additional maintenance performed in 2000 compared to 1999.

Account #923- Engineer hired to do water system evaluation and plan for approximately \$14500.

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### Water Utility Plant in Service (Page W-08)

Account #392- Addition is the purchase of a 2001 Dodge pick-up truck.

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### Water Mains (Page W-15)

Water main additions were financed by TID#2 (\$74891), property owners (\$2989), and the remaining by the utility operations.

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### Water Services (Page W-16)

Water services were financed by 3 property owners and 2 by utility operations.

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### Meters (Page W-17)

One meter was adjusted as it was a newly discovered meter. The purchase date is unknown.

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